

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

2008

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

For the 2008 calendar year, or tax year beginning 7/01, 2008, and ending 6/30, 2009

B Check if applicable	Please use IRS label or print or type See specific instructions.	Volunteer Fire Co. of Halfway MD, Inc. 11114 Lincoln Avenue Hagerstown, MD 21740	D Employer Identification Number AX23-7448054
<input type="checkbox"/> Address change			E Telephone number (301) 582-2223
<input type="checkbox"/> Name change			
<input type="checkbox"/> Initial return			
<input type="checkbox"/> Termination			
<input type="checkbox"/> Amended return			
<input type="checkbox"/> Application pending			G Gross receipts \$ 4,574,400.
F Name and address of principal officer Jeffrey Ringer Same As C Above			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (4) (insert no) 4947(a)(1) or 527			H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'No,' attach a list (see instructions)
J Website: ► www.vfchalfway.org			H(c) Group exemption number ►
K Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►	L Year of Formation 1949	M State of legal domicile MD	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities. To provide volunteer fire and emergency services in its call area.		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
Revenue	3 Number of voting members of the governing body (Part VI, line 1a)	3	150
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	141
	5 Total number of employees (Part V, line 2a)	5	21
	6 Total number of volunteers (estimate if necessary)	6	198
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0.
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0.
		Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	350,831.	677,038.	
9 Program service revenue (Part VIII, line 2g)	434,780.	479,820.	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,032.	869.	
11 Other revenue (Part VIII, column (A), lines 5, 6, 8c, 9c, 10c, and 11e)	206,739.	-19,414.	
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	994,382.	1,138,313.	
Expenses			
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)			
14 Benefits paid to or for members (Part IX, column (A), line 4)			
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	323,956.	350,547.	
16a Professional fundraising fees (Part IX, column (A), line 11)			
b Total fundraising expenses (Part IX, column (D), line 25) ► 10,129.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	715,494.	727,965.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,039,450.	1,078,512.	
19 Revenue less expenses Subtract line 18 from line 12	-45,068.	59,801.	
Net Assets & Fund Balances			
20 Total assets (Part X, line 16)	Beginning of Year 3,046,526.	End of Year 3,715,241.	
21 Total liabilities (Part X, line 26)		1,936,286.	
22 Net assets or fund balances Subtract line 21 from line 20	1,110,240.	1,170,043.	

Part II Signature Block

2010 JULY 12

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Signature of officer

5-14-10

Type or print name and title

Paid Preparer's Use Only

Preparer's signature Jack W. Slick Jr.	Date 5/13/10	Check if self employed <input type="checkbox"/>	Preparer's identifying number (see instructions) N/A
Firm's name yours if self employed), address, and ZIP + 4 ► Flurie & Slick, CPA's, P.A.	EIN ► N/A		
12903 Oak Hill Avenue Hagerstown, MD 21742	Phone no ► (301) 739-1800		

May the IRS discuss this return with the preparer shown above? (see instructions)

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

TEEA0112L 12/22/08 Form 990 (2008)

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Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

- To provide volunteer fire and emergency services in its call area.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If 'Yes,' describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 928,387. including grants of \$) (Revenue \$ 479,820.)
The organization responds to fire and medical emergencies occurring in their coverage area. The organization provided training to the community on fire prevention and community health issues.

4b (Code:) (Expenses \$) including grants of \$) (Revenue \$)

4c (Code: _____) (Expenses \$ _____) including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ► \$ 928,387. (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	3 X	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	4	
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III	5 X	
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III	8 X	
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV	9 X	
10 Did the organization hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V	10 X	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If 'Yes,' complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11 X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	12 X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13 X	
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	14a X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If 'Yes,' complete Schedule F, Part I	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III	16 X	
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If 'Yes,' complete Schedule G, Part I	17 X	
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	18 X	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III	19 X	
20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H	20 X	
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II	21 X	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III	22 X	
23 Did the organization answer 'Yes' to Part VII, Section A, questions 3, 4, or 5? If 'Yes,' complete Schedule J	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer questions 24b-24d and complete Schedule K. If 'No,' go to question 25	24a X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b X	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c X	
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d X	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I	25a X	
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If 'Yes,' complete Schedule L, Part I	25b X	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II	26 X	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III	27 X	

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Part IV Checklist of Required Schedules (continued)

28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee.

a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If 'Yes,' complete Schedule L, Part IV

b Have a family member who had a direct or indirect business relationship with the organization? If 'Yes,' complete Schedule L, Part IV

c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If 'Yes,' complete Schedule L, Part IV

29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I

34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1

35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2

36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2

37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI

	Yes	No
28a	X	
28b	X	
28c	X	
29	X	
30	X	
31	X	
32	X	
33	X	
34	X	
35	X	
36		
37	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

1a Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable **1a** **1**

b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable **1b** **0**

c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? **1c** **X**

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** **21**

2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions) **2b** **X**

3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? **3a** **X**

b If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O **3b**

4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? **4a** **X**

b If 'Yes,' enter the name of the foreign country. ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. **5a** **X**

5b **X**

5c

6a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? **6a** **X**

b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? **6b**

c If 'Yes,' to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? **7a** **X**

6a Did the organization solicit any contributions that were not tax deductible? **7b**

b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible? **7c** **X**

7 **Organizations that may receive deductible contributions under section 170(c).** **7d**

a Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75? **7e** **X**

b If 'Yes,' did the organization notify the donor of the value of the goods or services provided? **7f** **X**

c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? **7g** **X**

d If 'Yes,' indicate the number of Forms 8282 filed during the year **7h** **X**

e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? **8**

f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **9a**

g For all contributions of qualified intellectual property, did the organization file Form 8899 as required? **9b**

h For all contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? **10** **Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?

9 **Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.**

a Did the organization make any taxable distributions under section 4966? **10a**

b Did the organization make any distribution to a donor, donor advisor, or related person? **10b**

10 **Section 501(c)(7) organizations.** Enter:

a Initiation fees and capital contributions included on Part VIII, line 12 **11a**

b Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **11b**

11 **Section 501(c)(12) organizations.** Enter:

a Gross income from other members or shareholders. **12a**

b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) **12b**

12a **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? **b** If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year

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Part VI Governance, Management and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each 'Yes' response to lines 2-7b below, and for a 'No' response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

1a Enter the number of voting members of the governing body

1a	150
1b	141

b Enter the number of voting members that are independent

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee? See Schedule O

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?

4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?

5 Did the organization become aware during the year of a material diversion of the organization's assets? See Sch O

6 Does the organization have members or stockholders? See Schedule O

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? See Schedule O

b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? See Sch O

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following

a The governing body?

b Each committee with authority to act on behalf of the governing body?

9a Does the organization have local chapters, branches, or affiliates?

b If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?

10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 See Schedule O

11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O

	Yes	No
2	X	
3	X	
4	X	
5	X	
6	X	
7a	X	
7b	X	
8a	X	
8b	X	
9a		X
9b		
10	X	
11		X

Section B. Policies

12a Does the organization have a written conflict of interest policy? If 'No,' go to line 13

b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done See Schedule O

13 Does the organization have a written whistleblower policy?

14 Does the organization have a written document retention and destruction policy?

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision.

a The organization's CEO, Executive Director, or top management official?

b Other officers of key employees of the organization? See Schedule O

Describe the process in Schedule O. (see instructions)

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?

b If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

	Yes	No
12a	X	
12b		X
12c	X	
13	X	
14		X
15a	X	
15b		X
16a		X
16b		

Section C. Disclosures

17 List the states with which a copy of this Form 990 is required to be filed ► MD

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply

Own website Another's website Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization.

► Jeffrey C. Ringer 11114 Lincoln Avenue, Hagerstown, MD 21740 (301) 582-2223

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) or more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order. individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(c) Position (check all that apply)					(D) Reportable compensation from the organization (W 2/1099 MISC)	(E) Reportable compensation from related organizations (W 2/1099 MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated	Former	
James G. Kimble President	0			X				0.	0.
Steve Heefner Vice President	0			X				0.	0.
Brenda Dattilio Secretary	0			X				0.	0.
Curtis Hull Treasurer	0			X				0.	0.
James Kimble Jr. Trustee	0	X						0.	0.
Calvin C. Raidt Trustee	0	X						0.	0.
Mike Boward Trustee	0	X						0.	0.
Robert Gearhart Trustee	0	X						0.	0.
Wayne Boward Trustee	0	X						0.	0.
Jeffrey Ringer Administrator	40			X			89,591.	0.	0.
Nicola Dattilio Trustee	0							0.	0.
Jamie Drawbaugh Trustee	0							0.	0.
Ed Ernst Trustee	0							0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont.)

1 b Total

1

89,591.

0.

0.

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 0

	Yes	No
3		X
4		X
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS	1a Federated campaigns	1a				
	b Membership dues	1b	205.			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	397, 844.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	278, 989.			
	g Noncash contribns included in lns 1a-1f.	\$				
	h Total. Add lines 1a-1f		► 677, 038.			
PROGRAM SERVICE REVENUE	2a Ambulance services	Business Code	479, 820.	479, 820.		
	b -----					
	c -----					
	d -----					
	e -----					
	f All other program service revenue		► 479, 820.			
	g Total. Add lines 2a-2f		► 479, 820.			
	3 Investment income (including dividends, interest and other similar amounts)		► 869.			869.
4 Income from investment of tax-exempt bond proceeds		►				
5 Royalties		►				
6a Gross Rents	(i) Real	(ii) Personal				
b Less rental expenses						
c Rental income or (loss)						
d Net rental income or (loss)		►				
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
b Less cost or other basis and sales expenses						
c Gain or (loss)						
d Net gain or (loss)		►				
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
b Less direct expenses	b					
c Net income or (loss) from fundraising events		►				
9a Gross income from gaming activities See Part IV, line 19	a	3, 416, 673.				
b Less: direct expenses	b	3, 436, 087.				
c Net income or (loss) from gaming activities		► -19, 414.			-19, 414.	
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory		►				
Miscellaneous Revenue	Business Code					
11a -----						
b -----						
c -----						
d All other revenue						
e Total. Add lines 11a-11d		►				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		► 1, 138, 313.	479, 820.	0.	-18, 545.	

Part IX | Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	87,935.	0.	87,935.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	233,438.	233,438.		
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,884.		1,884.	
9 Other employee benefits				
10 Payroll taxes	27,290.	19,922.	7,368.	
11 Fees for services (non-employees)				
a Management				
b Legal	4,666.	4,666.		
c Accounting	11,411.	11,411.		
d Lobbying				
e Prof fundraising svcs. See Part IV, In 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	646.		646.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	11,568.	11,568.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	791.	791.		
20 Interest	107,393.	107,393.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	259,907.	259,907.		
23 Insurance				
24 Other expenses Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a Repairs and maintenance	55,178.	55,178.		
b Billing fees	52,900.	52,900.		
c Utilities	47,517.	47,517.		
d Insurance - Group	37,262.	37,262.		
e Insurance	21,784.		21,784.	
f All other expenses	116,942.	86,434.	20,379.	10,129.
25 Total functional expenses. Add lines 1 through 24f	1,078,512.	928,387.	139,996.	10,129.
26 Joint Costs. Check here □ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

BAA

Form 990 (2008)

Part X | Balance Sheet

		(A) Beginning of year		(B) End of year
A S S E T S	1 Cash — non-interest-bearing	35,571.	1	18,700.
	2 Savings and temporary cash investments	58,917.	2	47,505.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	10,000.	4	10,000.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost basis	10a 6,675,982.		
	b Less. accumulated depreciation. Complete Part VI of Schedule D	10b 3,048,406.	2,942,038. 10c	3,627,576.
	11 Investments — publicly-traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets . . .		14	11,460.
	15 Other assets. See Part IV, line 11		15	
	16 Total assets. Add lines 1 through 15 (must equal line 34)	3,046,526. 16	3,715,241.	
L I A B I L I T E S	17 Accounts payable and accrued expenses	400.	17	200.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,935,884.	23	2,544,998.
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	1,936,286. 26	2,545,198.	
N E T A S S E T S O R F U N D B A L A N C E S	Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, and equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds	1,110,240.	32	1,170,043.
	33 Total net assets or fund balances.	1,110,240. 33	1,170,043.	
	34 Total liabilities and net assets/fund balances.	3,046,526. 34	3,715,241.	

Part XI | Financial Statements and Reporting1 Accounting method used to prepare the Form 990. Cash Accrual Other

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

	Yes	No
2a	X	
2b	X	
2c	X	
3a	X	
3b		

b Were the organization's financial statements audited by an independent accountant?

c If 'Yes' to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If 'Yes,' did the organization undergo the required audit or audits?

BAA

Form 990 (2008)

SCHEDULE D
(Form 990)**Supplemental Financial Statements**

OMB No 1545-0047

2008**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

Name of the organization

Volunteer Fire Co. of Halfway MD, Inc.

Employer identification number

AX23-7448054

Attach to Form 990. To be completed by organizations that
answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts** Complete if
the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit??	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easement it holds?

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets
Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items.

a Revenues included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

a Public exhibition
 b Scholarly research
 c Preservation for future generations

d Loan or exchange programs
 e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Trust, Escrow and Custodial Arrangements Complete if organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table.

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If 'Yes,' explain the arrangement in Part XIV.

Part V Endowment Funds Complete if organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► _____ %

b Permanent endowment ► _____ %

c Term endowment ► _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations
 (ii) related organizations

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Yes	No
3a(i)	
3a(ii)	
3b	

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book Value
1a Land		155,102.		155,102.
b Buildings		2,638,109.	775,281.	1,862,828.
c Leasehold improvements				
d Equipment		3,724,824.	2,134,811.	1,590,013.
e Other		157,947.	138,314.	19,633.
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				3,627,576.

BAA

Schedule D (Form 990) 2008

Part VII Investments—Other Securities See Form 990, Part X, line 12. N/A

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other _____		

Total (Column (b) should equal Form 990 Part X, col. (B) line 12) ►		

Total (Column (b) should equal Form 990 Part X, col. (B) line 12.)

Part VIII Investments—Program Related (See Form 990, Part X, line 13) N/A

Total, Column (b) (should equal Form 990, Part X, Col (B) line 13.)

Part IX Other Assets (See Form 990, Part X, line 15) N/A

Total. Column (b) Total (should equal Form 990, Part X, col.(B), line 15)

Part X Other Liabilities (See Form 990, Part X, line 25)

Total. Column (b) Total (should equal Form 990, Part X, col (B) line 25) ►

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

- 1** Total revenue (Form 990, Part VIII, column (A), line 12)
- 2** Total expenses (Form 990, Part IX, column (A), line 25)
- 3** Excess or (deficit) for the year Subtract line 2 from line 1
- 4** Net unrealized gains (losses) on investments
- 5** Donated services and use of facilities
- 6** Investment expenses
- 7** Prior period adjustments
- 8** Other (Describe in Part XIV)
- 9** Total adjustments (net). Add lines 4-8
- 10** Excess or (deficit) for the year per financial statements. Combine lines 3 and 9

N/A

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return N/A

- 1 Total revenue, gains, and other support per audited financial statements
- 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12.
 - a Net unrealized gains on investments
 - b Donated services and use of facilities
 - c Recoveries of prior year grants
 - d Other (Describe in Part XIV) ..
- 3 Subtract line 2e from line 1
- 4 Amounts included on Form 990, Part VIII, line 12, but not on line 1.
 - a Investments expenses not included on Form 990, Part VIII, line 7b
 - b Other (Describe in Part XIV)
 - c Add lines 4a and 4b ..
- 5 Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I, Line 1)

2a	
2b	
2c	
2d	

4a	
4b	

1

2e

1

5

Part XIII | Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

N/A

- 1 Total expenses and losses per audited financial statements
- 2 Amounts included on line 1 but not on Form 990, Part IX, line 25.
 - a Donated services and use of facilities
 - b Prior year adjustments
 - c Losses reported on Form 990, Part IX, line 25.
 - d Other (Describe in Part XIV)
- e Add lines 2a through 2d
- 3 Subtract line 2e from line 1 . . .
- 4 Amounts included on Form 990, Part IX, line 25, but not on line 1
 - a Investments expenses not included on Form 990, Part VIII, line 7
 - b Other (Describe in Part XIV)
- c Add lines 4a and 4b
- 5 Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part IX, line 25.)

2a	
2b	
2c	
2d	

1

2e

1

5

Part XIV | Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b.

Part XIV | Supplemental Information (continued)

SCHEDULE G
(Form 990 or 990-EZ)

**Department of the Treasury
Internal Revenue Service**

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545 0047

2008

**Open to Public
Inspection**

- Must be completed by organizations that answer 'Yes' to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

Name of the organization

Employer identification number

Volunteer Fire Co. of Halfway MD, Inc.

AX23-7448054

Part I Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

<input type="checkbox"/>	Mail solicitations	<input type="checkbox"/>	Solicitation of non-government grants
<input type="checkbox"/>	Email solicitations	<input type="checkbox"/>	Solicitation of government grants
<input type="checkbox"/>	Phone solicitations	<input type="checkbox"/>	Special fundraising events
<input type="checkbox"/>	In-person solicitations		

2a Did the organization have written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

Yes No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990EZ filers are not required to complete this table.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events (Add col. (a) through col. (c))
REVENUE	1 Gross receipts				
	2 Less. Charitable contributions				
	3 Gross revenue (line 1 minus line 2)				
DIRECT EXPENSES	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses				
	8 Direct expense summary Add lines 4- through 7 in column (d)				►
	9 Net income summary. Combine lines 3 and 8 in column (d)				►

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
REVENUE	1 Gross revenue	1,362,695.	2,053,978.		3,416,673.
DIRECT EXPENSES	2 Cash prizes	1,723,226.	1,553,001.		3,276,227.
	3 Non-cash prizes				
	4 Rent/facility costs	37,467.			37,467.
	5 Other direct expenses	122,393.			122,393.
	6 Volunteer labor	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 0 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 0 % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				► 3,436,087.
	8 Net gaming income summary. Combine lines 1 and 7 in column (d)				► -19,414.

9 Enter the state(s) in which the organization operates gaming activities. MD

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

9a	X
----	---

a Is the organization licensed to operate gaming activities in each of these states?

b If 'No,' Explain.

10a	X
-----	---

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If 'Yes,' Explain

11	X
----	---

11 Does the organization operate gaming activities with nonmembers?

12	X
----	---

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

13 Indicate the percentage of gaming activity operated in:

- a The organization's facility
- b An outside facility

	YES	NO
13a	100.0 %	
13b	%	

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records.

Name: ► Cindy Ramacciotti

Address: ► 11114 Lincoln Avenue, Hagerstown, MD 21740

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?

- b If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____.
- c If 'Yes,' enter name and address.

Name: ►

Address: ►

16 Gaming manager information

Name ► Cindy Ramacciotti

Gaming manager compensation ► \$ _____

Description of services provided: ►

Director/officer

Employee

Independent contractor

17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

17a	X
-----	---

- b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Volunteer Fire Co. of Halfway MD, Inc.

Supplemental Information on Tax Exempt Bonds

► Attach to Form 990. To be completed by organizations that answered 'Yes' to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O.

Name of the organization	Employer identification number						
	AX23-7448054						

Part I Bond Issues (Required for 2008)

(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased	(h) On behalf of issuer
A Hagerstown Trust Company	52-0341430		10/23/2008	120,000	Purchase 2 Horton #533 Ambulance	X	X
B Hagerstown Trust Company	52-0341430		10/23/2008	635,000	To purchase a Rescue Pumper	X	X
C							
D							
E							

Part II Proceeds (Optional for 2008)

	A	B	C	D	E
1 Total proceeds of issue	120,000	635,000			
2 Gross proceeds in reserve funds					
3 Proceeds in refunding or defeasance escrows					
4 Other unspent proceeds					
5 Issuance costs from proceeds					
6 Working capital expenditures from proceeds					
7 Capital expenditures from proceeds					
8 Year of substantial completion					
	2008	2008			
9 Were the bonds issued as part of a current refunding issue?	Yes	No	Yes	No	Yes
10 Were the bonds issued as part of an advance refunding issue?		X	X		
11 Has the final allocation of proceeds been made?	X		X		
12 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		

Part III Private Business Use (Optional for 2008)

	A	B	C	D	E
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X			
2 Are there any lease arrangements with respect to the financed property which may result in private business use?		X	X		
BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.					

Schedule K (Form 990) 2008

Part III Private Business Use (Continued)

	A		B		C		D		E	
	Yes	No								
3a Are there any management or service contracts with respect to the financed property which may result in private business use?		X		X						
3b Are there any research agreements with respect to the financed property which may result in private business use?		X		X						
3c Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?		X		X						

4 Enter the percentage of financed property used in a private business use by entities other than a 501(c)(3) organization or a state or local government

5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another 501(c)(3) organization, or a state or local government										
6 Total of lines 4 and 5										
7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?		X		X						

Part IV Arbitrage (Optional for 2008)

	A		B		C		D		E	
	Yes	No								
1 Has a Form 8038-T been filed with respect to the bond issue?										
2 Is the bond issue a variable rate issue?		X		X						
3a Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records?		X		X						
b Name of provider										
c Term of hedge										
d Were gross proceeds invested in a GIC?										
e Name of provider										
f Term of GIC										
g Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5 Were any gross proceeds invested beyond an available temporary period?										
6 Did the bond issue qualify for an exception to rebate?										

BAA

Schedule K (Form 990) 2008

SCHEDULE L
(Form 990 or 990-EZ)

**Department of the Treasury
Internal Revenue Service**

Transactions with Interested Persons

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

Volunteer Fire Co. of Halfway MD, Inc.

Employer identification number

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

To be completed by organizations that answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958

▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

▶ \$

Part II Loans to and/or From Interested Persons.

To be completed by organizations that answered 'Yes' on Form 990, Part IV, line 26 or Form 990-EZ, Part V, line 38a.

Total

▶

Part III Grants or Assistance Benefiting Interested Persons.

To be completed by organizations that answered 'Yes' on Form 990, Part IV, line 27.

Part IV Business Transactions Involving Interested Persons.

To be completed by organizations that answered 'Yes' on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction \$	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
James G. Kimble Sr.	President	49,571.	Equipment Repairs		X

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule L (Form 990 or 990-EZ) 2008

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

OMB No 1545 0047

2008

Open to Public
Inspection

Name of the organization

Volunteer Fire Co. of Halfway MD, Inc.

Employer identification number

AX23-7448054

Part IV Line 25

The organization does not have enough information to determine whether excess

benefits occurred with the individual they suspect of embezzling from them.

Therefore these questions were answered no.

Form 990, Part VI, Line 2 - Business or Family Relationship of Officers, Directors, Etc.

James Kimble is the President of the organization and his son James Kimble Jr. is a Director. Wayne and Michael Boward are brothers and are both Directors.

Form 990, Part VI, Line 5 - Description of Material Diversion of Assets

The Volunteer Fire Co. of Halfway MD, Inc. has become aware that there may have been embezzlement occurring in the Bingo operations. To date, they have been unable to discover evidence to prove that any embezzlement occurred and so have not been able to press charges or sue for recovery of funds.

Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder

Members of the Volunteer Fire Co. of Halfway MD, Inc. are involved in electing the governing body and voting on decisions that need made for the organization. Some decisions are made by the direction of the Chief all other decisions ,must be voted on by the members.

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body

Members elect the governing body and also vote on all decisions.

Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders

The governing body must bring all decisions back to the members to be voted on.

Form 990, Part VI, Line 10 - Form 990 Review Process

Flurie and Slick, CPAs, P.A. has provided The Volunteer Fire Co. of Halfway MD. Inc. a copy of the return for the governing body to review, and reviewed the return with them answering any questions that arose.

Name of the organization

Volunteer Fire Co. of Halfway MD, Inc.

Employer identification number

AX23-7448054

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

There are checks and balances in place so that members are not able to engage in conflicts of interest. Members are observed by other members to be sure that the conflicts of interest policy is being enforced.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees

An oversite committee with 2 Trustees and 1 member at large appointed by the President decide what the Chief Jeff Ringer should be compensated.